

**MICHIGAN STATE HOUSING DEVELOPMENT AUTHORITY  
LOW INCOME HOUSING TAX CREDIT PROGRAM**

**UTILITY ALLOWANCE DOCUMENTATION**

|                      |                        |
|----------------------|------------------------|
| <b>Date:</b>         | <b>Bin Number(s):*</b> |
| <b>Project Name:</b> |                        |

The Internal Revenue Service requires that utility allowances be set according to IRS Notice 89-6 (Appendix 4). Please read this notice carefully.

Utility allowances for this development were calculated as follows (check the appropriate box):

- ☐ RHS regulated buildings - use RHS-approved utility allowances.
- ☐ HUD regulated buildings - use HUD approved utility allowances.
- ☐ Buildings with existing Section 8 subsidy through certificates or vouchers - use the PHA existing Section 8 existing utility allowances for those tenants.  
Name of PHA: \_\_\_\_\_
- ☐ Local PHA utility allowances. Name of PHA: \_\_\_\_\_
- ☐ Utility company data. Attach a copy of the utility company's estimate (written on the utility company's letterhead).
- ☐ Other, describe: \_\_\_\_\_
- ☐ Not Applicable. All utilities are included in rent or paid by the owner. The tenants do not make any separate or additional payments to an-entity for utility usage.

|   |
|---|
| <b>Effective date of the above-checked utility allowance:</b> |
|---|

**COMPLETE THE CHART(S) ON THE BACK OF THIS FORM**

Instructions: Enter the estimated dollar amount paid by the tenant (to the utility service provider) for this unit type. If the entire cost of this particular utility is included in rent (i.e. paid by the owner/manager), enter \$0 in the "TOTAL" column and/or row.

\*If the development uses different utility allowances for some units or buildings, a separate form must be completed for each type of allowance used. The form should specify the unit(s) or building(s) for which the particular allowance applies.

**A copy of this form must be completed whenever utility allowances are updated or revised, or at least annually, and kept in the project's Development File.**

Unit Type: \_\_\_\_\_ (i.e. two-bedroom townhouse)

|               | Gas | Electric | Oil | L.P. | Other | TOTAL |
|---------------|-----|----------|-----|------|-------|-------|
| Unit Heat     |     |          |     |      |       |       |
| Water Heating |     |          |     |      |       |       |
| Cooking       |     |          |     |      |       |       |
| Unit Electric |     |          |     |      |       |       |
| Water Service |     |          |     |      |       |       |
| Sewer         |     |          |     |      |       |       |
| Trash Removal |     |          |     |      |       |       |
| Other         |     |          |     |      |       |       |
| TOTAL         |     |          |     |      |       |       |

Unit Type: \_\_\_\_\_ (i.e. two-bedroom townhouse)

|               | Gas | Electric | Oil | L.P. | Other | TOTAL |
|---------------|-----|----------|-----|------|-------|-------|
| Unit Heat     |     |          |     |      |       |       |
| Water Heating |     |          |     |      |       |       |
| Cooking       |     |          |     |      |       |       |
| Unit Electric |     |          |     |      |       |       |
| Water Service |     |          |     |      |       |       |
| Sewer         |     |          |     |      |       |       |
| Trash Removal |     |          |     |      |       |       |
| Other         |     |          |     |      |       |       |
| TOTAL         |     |          |     |      |       |       |

Unit Type: \_\_\_\_\_ (i.e. two-bedroom townhouse)

|               | Gas | Electric | Oil | L.P. | Other | TOTAL |
|---------------|-----|----------|-----|------|-------|-------|
| Unit Heat     |     |          |     |      |       |       |
| Water Heating |     |          |     |      |       |       |
| Cooking       |     |          |     |      |       |       |
| Unit Electric |     |          |     |      |       |       |
| Water Service |     |          |     |      |       |       |
| Sewer         |     |          |     |      |       |       |
| Trash Removal |     |          |     |      |       |       |
| Other         |     |          |     |      |       |       |
| TOTAL         |     |          |     |      |       |       |